

8-112.

INTERESTS SUBJECT TO PROPERTY TAX UNDER § 6-102 OF THIS ARTICLE SHALL BE VALUED AS IF THE LESSEE, PERSON IN POSSESSION, OR USER OF THE PROPERTY WERE THE OWNER OF THE PROPERTY.

DRAFTER'S NOTE: This adds a section to correct an omission in the revision of portions of Article 81 to be the Tax-Property Article.

Under former Article 81, § 8(7)(f), the leasehold or other limited interests subject to property tax were "valued and assessed at the full value of the property to the same extent as though the holders of the interest were the complete and absolute owners of the property. When Article 81, § 8(7)(a) through (f) were recodified as § 6-102 of the Tax - Property Article, that valuation provision was deleted.

The omission was noted by the assistant attorney general to the Department of Assessments and Taxation.

8-211.

(j) If the assessment under [subsection (i)(ii) through (iv)] SUBSECTION (I)(1)(II) THROUGH (IV) of this section is greater than the assessment under subsection (h) of this section, the difference between the 2 assessments is computed in approximately equal annual steps that cover the number of taxable years between the 2 assessments, and the agreement holder owes property tax for each taxable year payable at the property tax rates applicable for each taxable year.

DRAFTER'S NOTE: This corrects a stylistic error in an internal reference in § 8-211(j) of the Tax - Property Article.

The stylistic error occurred in Ch. 171 of the Acts of 1986.

The stylistic error was noted by the Computer Division of the Department of Legislative Reference.

8-233.

(c) The owner of the building shall submit to the supervisor:

(1) a statement from a licensed physician showing sufficient evidence of medical necessity or a substantial physical [convenience] INCONVENIENCE of the resident; and